

## City of Gardner

2010 Adopted Budget

NoNovember 1st Total  
Assessed Valuation

Page No. 1

City of Gardner

2010

**Computation to Determine Limit for 2010**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2009 Budget	+ \$	<u>3,267,579</u>
2. Debt Service Levy in 2009 Budget	- \$	<u>414,086</u>
3. <b>Tax Levy Excluding Debt Service</b>	\$	<u>2,853,493</u>
<b>2009 Valuation Information for Valuation Adjustments:</b>		
4. <b>New Improvements for 2009:</b>	+ <u>2,573,733</u>	
5. <b>Increase in Personal Property for 2009:</b>		
5a. Personal Property 2009	+ <u>2,370,257</u>	
5b. Personal Property 2008	- <u>2,843,430</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. <b>Valuation of annexed territory for 2009</b>		
6a. Real Estate	+ <u>58,272</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>58,272</u>	
7. <b>Valuation of Property that has Changed in Use during 2009</b>	<u>926,602</u>	
8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>	<u>3,558,607</u>	
9. Total Estimated Valuation July 1, 2009	<u>134,749,808</u>	
10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>	<u>131,191,201</u>	
11. Factor for Increase (8 divided by 10)	<u>0.02713</u>	
12. Amount of Increase (11 times 3)	+ \$ <u>77,402</u>	
13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b>	\$ <u>2,930,895</u>	
14. <b>Debt Service in this 2010 Budget</b>	<u>411,634</u>	
15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>	<u>3,342,529</u>	

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Gardner

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**Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider**

Budgeted Fund for 2009	Budget Tax Levy Amt for 2009	Allocation for Year 2010			
		MVT	RVT	16/20M Veh	Slider
General	2,853,493	344,070	0	0	0
Debt Service	414,086	49,930	0	0	0
<b>TOTAL</b>	<b>3,267,579</b>	<b>394,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>394,000</u>			
County Treasurers Recreational Vehicle Estimate		<u>0</u>		
County Treasurers 16/20M Vehicle Estimate			<u>0</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.12058</u>			
Recreational Vehicle Factor		<u>0.00000</u>		
16/20M Vehicle Factor			<u>0.00000</u>	
Slider Factor				<u>0.00000</u>

City of Gardner

2010

**Schedule of Transfers**

<b>Fund Transferred From:</b>	<b>Fund Transferred To:</b>	<b>Actual Amount for 2008</b>	<b>Current Amount for 2009</b>	<b>Proposed Amount for 2010</b>	<b>Transfers Authorized by Statute</b>
General	Capital Improvement	100,000	-	-	12-1, 118
Special Highway	Debt Service	17,304	18,000	19,000	12-685
Special Parks	Park Sales Tax	-	35,000	40,000	79-41a04
Special Benefit Fee	General	50,000	50,000	50,000	12-6a01
East Santa Fe TIF	General	5,000	5,000	5,000	12-1770
Electric	Debt Service	17,539	18,300	19,300	12-825d
Electric	General	602,448	678,100	712,100	12-825d
Water	General	54,100	57,300	60,700	12-825d
Water	Water System Develop	1,000,000	-	-	12-825d
Water	Sewer System Develop	-	1,200,000	1,000,000	12-825d
Water System Develop	Debt Service	17,539	18,300	27,200	12-825d
Sewer	General	104,100	107,300	110,700	12-825d
Sewer	Sewer System Develop	1,100,000	1,286,000	1,000,000	12-825d
Sewer System Develop	Debt Service	17,539	18,300	45,700	12-825d
Capital Improvement	General	-	-	400,000	12-1, 118
Risk Management Reser	General	-	-	92,924	12-2615
Street Improvement	Debt Service	1,132,384	782,600	1,004,800	12-685
Park Improvement	Capital Improvement	120,000	468,000	-	12-1, 118
Park Improvement	Park Sales Tax	-	390,000	450,000	12-197
Park Sales Tax	Debt Service	325,175	395,200	418,500	12-197
<b>Totals</b>		4,663,128	5,527,400	5,455,924	
<b>Adjustments</b>					
<b>Adjusted Totals</b>		4,663,128	5,527,400	5,455,924	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

STATEMENT OF INDEBTEDNESS

Type of Debt	Due of Issue	Due of Retirement	Interest Rate %	Amount Issued	Beginning Outstanding Jan 1, 2009	Interest	Due Date Principal	Amount Due 2009	Amount Due 2010
<b>General Obligation:</b>									
1998-A Water System Imp	6/10/1998	9/1/16	4.1 - 4.9	1,415,000	780,000	March, Sept	September	36,628	80,000
1998-B Refunding (1993A & 1993A)	6/10/1998	9/1/15	4.0 - 4.8	2,260,000	1,120,000	March, Sept	September	56,843	150,000
1999-A Electric System Imp	8/1/1999	9/1/15	4.3 - 5.0	2,270,000	1,195,000	March, Sept	September	58,655	150,000
2001-A Madison	11/1/2001	11/1/16	3.5 - 4.6	609,661	370,000	May, Nov	November	15,760	40,000
2001-A Waverly water line	11/1/2001	11/1/16	3.5 - 4.6	265,339	165,000	May, Nov	November	7,036	15,000
2001-A Electric bond Refunding (refunded 2000B)	11/1/2001	11/1/16	3.5 - 4.6	8,255,000	0	May, Nov	November	0	0
2002-A Water Refunding (96-A)	8/1/2002	9/1/16	2.0 - 4.2	4,420,000	2,880,000	March, Sept	September	114,120	310,000
2002-B Kell Creek Sewer Improv	8/1/2002	9/1/16	2.0 - 4.2	310,000	135,000	March, Sept	September	5,200	30,000
2002-B CTR Lane	8/1/2002	9/1/16	2.0 - 4.2	130,000	66,000	March, Sept	September	1,174	15,000
2003-C College Creek Park B D	8/1/2003	10/1/18	1.5 - 4.4	2,300,000	1,195,000	April, Oct	October	7,690	15,000
2003-C South Center Street	8/1/2003	10/1/18	1.5 - 4.4	700,000	195,000	April, Oct	October	44,845	245,000
2003-C 1993A Refunding	8/1/2003	10/1/18	1.5 - 4.4	400,000	210,000	April, Oct	October	6,660	100,000
2004-A Electric Gaswater 2 Refund (refunded 2000B)	8/1/2004	10/1/14	1.75 - 5.35	115,000	75,000	April, Oct	October	2,790	10,000
2004-D Airport COP Refunding	8/1/2004	10/1/18	1.75 - 5.35	610,000	310,000	April, Oct	October	21,714	25,000
2004-D Airport Hangars	8/1/2004	10/1/19	1.75 - 5.35	980,000	765,000	April, Oct	October	29,575	60,000
2004-D Memorial Plaza Park B D	8/1/2004	10/1/14	1.75 - 5.35	495,000	325,000	April, Oct	October	12,060	50,000
2004-D Sewer Refund Fund	8/1/2004	10/1/14	1.75 - 5.35	455,000	355,000	April, Oct	October	20,588	85,000
2005-A East Street Lift	8/1/2005	10/1/15	3.1 - 4.05	1,320,000	970,000	April, Oct	October	31,208	125,000
2005-A North Center Street	8/1/2005	10/1/15	3.1 - 4.05	3,355,000	2,475,000	April, Oct	October	87,303	315,000
2006-A Pool Rehab	5/1/2006	10/1/16	4.0 - 4.125	3,545,000	3,180,000	April, Oct	October	127,575	215,000
2006-A Elise Sub 3 (Sew 2005B temp note refund)	5/1/2006	10/1/16	4.0 - 4.125	4,380,000	3,780,000	April, Oct	October	149,463	405,000
2006-A Elise Sub 3 (Sew 2005B temp note refund)	5/1/2006	10/1/16	4.0 - 4.125	2,770,000	2,335,000	April, Oct	October	93,819	255,000
2006-A North Water Tower (Sew 2005B temp note refund)	5/1/2006	10/1/18	3.0 - 3.65	2,910,000	2,600,000	April, Oct	October	135,064	215,000
2006-A Public Safety Runway # 2	5/1/2006	10/1/2018	3.0 - 3.65	1,400,000	1,640,000	April, Oct	October	76,050	125,000
2006-A Airport Runway Resurfacing	5/1/2006	10/1/2018	3.0 - 3.65	170,000	170,000	April, Oct	October	7,912	15,000
2006-B NECC Refund (Sew B D) (refund 2005B temp note)	8/1/2006	10/1/2028	3.125 - 4.5	990,000	990,000	April, Oct	October	45,125	30,000
2006-B NECC Lincoln Lane B D (refund 2005B temp note)	8/1/2006	10/1/2028	3.125 - 4.5	675,000	675,000	April, Oct	October	30,809	20,000
2006-B NECC Summit, Sewer B D (refund 2005B temp note)	8/1/2006	10/1/2028	3.125 - 4.5	285,000	285,000	April, Oct	October	13,019	10,000
2006-B NECC Water & Electric B D (refund 2005B temp note)	8/1/2006	10/1/2028	3.125 - 4.5	430,000	430,000	April, Oct	October	19,616	15,000
2006-B NECC School, Summit, Sewer B D (refund 2005B temp note)	8/1/2006	10/1/2018	3.125 - 4.0	205,000	205,000	April, Oct	October	8,282	6,875
2006-B Center Street Commons B D (refund 2007A temp note)	8/1/2006	10/1/2018	3.125 - 4.0	630,000	630,000	April, Oct	October	25,424	55,000
2006-B North Water Tower Lift Station (refund 2005B & 2007B temp note)	8/1/2006	10/1/2018	3.125 - 4.0	6,200,000	6,200,000	April, Oct	October	250,198	535,000
2006-B Aquatic Center Part 2	8/1/2006	10/1/2018	3.125 - 4.0	435,000	435,000	April, Oct	October	17,565	35,000
2006-B Electric Substation #1 Landfilling	8/1/2006	10/1/2018	3.125 - 4.0	50,000	50,000	April, Oct	October	2,002	5,000
2006-B Taxable Ref 2001A Elise & Taxable Ref 2004A Elise (tax Ref)	9/1/2009	10/1/2016	3.25 - 5.4	1,410,000	1,410,000	May, Nov	November	68,667	390,000
2009-A Ball Creek Lift (refund 2005B temp note)	9/1/2009	10/1/2019	2.0 - 4.7	100,000	0	April, Oct	October	0	0
2009-A University Park, Sewer B D (refund 2006C temp note)	9/1/2009	10/1/2024	2.0 - 4.0	480,000	0	April, Oct	October	0	0
2009-A University Park, Sewer B D (refund 2006C temp note)	9/1/2009	10/1/2024	2.0 - 4.0	2,542,972	0	April, Oct	October	0	0
2009-A Ball Creek Drive Water B D (refund 2006C temp note)	9/1/2009	10/1/2024	2.0 - 4.0	2,167,028	0	April, Oct	October	0	0
2009-A Electric Improvements	9/1/2009	9/1/2016	1.5 - 2.9	2,880,000	0	March, Sept	September	0	0
<b>Total G.O. Bonds</b>					<b>39,530,000</b>			<b>1,637,804</b>	<b>41,990,000</b>
									<b>1,683,630</b>
<b>Revenue Bonds:</b>									
2002-A City Hall PDC	8/1/2002	11/1/21	2.75 - 4.7	4,000,000	3,660,000	Mar, Nov	November	163,878	115,000
<b>Total Revenue Bonds</b>					<b>3,660,000</b>			<b>163,878</b>	<b>115,000</b>
<b>Other:</b>									
State of KS Revolv Loan (Ball Creek WWP)	11/1/1997	9/1/16	3.22	2,223,206	1,026,750	March, Sept	March, Sept	32,156	113,431
State of KS Revolv Loan (Ball Creek WWP)	12/2001	9/1/21	3.35	20,078,714	15,993,346	March, Sept	March, Sept	508,267	772,019
State of KS Revolv Loan (Ball Creek WWP)	3/2006	8/1/16	3.49	7,582,910	6,320,910	Feb, August	Feb, August	190,300	464,479
State of KS Revolv Loan - 2006 (Bill Creek Lift Station)	11/6/2006	9/1/17	2.65	4,318,315	3,935,822	March, Sept	March, Sept	71,583	293,130
KDOT Revolv Loan - TR 0029 (167th)	12/19/05	8/1/10	3.58	809,500	130,957	Feb, August	Feb, August	4,688	93,946
KDOT Revolv Loan - TR 0029 (167th)	12/19/05	8/1/15	3.61	809,500	516,229	Feb, August	Feb, August	18,656	68,558
KDOT Revolv Loan - TR0046 (Lincoln Lane Construction)	6/27/07	8/1/17	3.62	2,003,593	1,795,190	Feb, August	Feb, August	51,678	177,257
KDOT Revolv Loan - TR0046 (Lincoln Lane Construction)	6/27/07	8/1/22	3.93	4,111,000	0	Feb, August	Feb, August	0	0
KDOT Revolv Loan - TR0046 (Lincoln Lane Construction)	6/27/07	8/1/29	3.93	4,589,000	0	Feb, August	Feb, August	0	0
KDOT Revolv Loan - TR0046 (Lincoln Lane Construction)	6/27/07	8/1/29	3.93	7,447,000	480,700	at redemption	September	19,532	400,700
2007-B temporary note	9/1/07	9/1/09	3.60	13,545,000	4,195,000	April, Oct	October	151,020	4,195,000
2008-C temporary note	8/1/08	10/1/09	2.35	7,520,000	7,520,000	Oct	October	199,301	7,520,000
2009-B temp note (Gardner 2006 - temp Refund to 2009B K Revolv B D)	9/1/09	10/1/10	1.00	5,515,000	0	April, Oct	October	0	0
<b>Total Other</b>					<b>41,344,905</b>			<b>1,247,161</b>	<b>14,008,521</b>
<b>Total Indebtedness</b>								<b>3,048,443</b>	<b>18,408,521</b>
									<b>2,960,801</b>
									<b>12,581,322</b>

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2009	Payments Due 2009	Payments Due 2010
Wheel Loader	5/23/2003	60	4.00	81,000	0		
Police Cars	5/24/2006	36	6.00	97,958	0		
Bronto Aerial Truck	10/6/2006	120	5.38	989,000	911,754	130,454	130,454
Vactor Truck	11/6/2006	60	5.57	226,331	135,533	50,301	50,301
2006D-Cert of Part; Celebration Park	9/15/2006	120	3.75-4.0	7,150,000	6,140,000	711,925	839,113
<b>Totals</b>					<b>7,187,287</b>	<b>892,680</b>	<b>1,019,868</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Gardner

2010

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	3,672,452	2,621,623	2,029,223
Receipts:			
Ad Valorem Tax	2,603,031	2,678,000	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	51,251	53,000	52,600
Motor Vehicle Tax	330,745	332,000	344,070
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Mineral Production Tax			
Local Alcoholic Liquor	30,057	30,000	31,500
In Lieu of Taxes (IRB)			
City Sales Tax	1,139,476	1,103,000	1,103,000
County Sales Tax	1,281,237	1,227,000	1,264,000
City Compensating Use Tax	378,040	309,000	309,000
County Compensating Use Tax	167,504	92,400	196,000
Grants	80,071	82,000	82,000
Business Licenses & Payments	1,402	1,400	1,400
Beer & Liquor License	4,625	4,800	4,800
Natural Gas Franchise	195,010	180,000	193,000
Electric Franchise	17,622	22,000	23,000
Telephone Franchise	51,990	52,100	52,000
Cable Television Franchise	148,367	154,600	164,000
Building & Construction Permits	93,840	200,000	100,000
Animal Licenses & Impoundment	13,021	15,000	15,000
Lake Permits	1,707	3,000	3,000
Court Fines and Forfeitures	273,807	260,000	260,000
Court Fees	31,194	29,500	29,500
Diversion	29,522	31,000	38,500
Inspection/Development Fees	15,490	7,000	7,000
Street Signs	3,334	1,000	1,000
Zoning & Subdivision Fees	3,220	2,000	4,000
Copies/Plans/Codes	5,533	5,000	5,000
Returned Checks	5,220	6,000	6,000
Insurance Proceeds	993	2,000	2,000
Recreation Program Fees	119,905	122,300	155,000
Facility Rental	27,207	25,000	25,000
Instructional Recreation Fees	7,093	7,300	7,700
Swimming Pool Fees	351,472	351,500	350,000
Special Events	19,353	23,500	25,000

State of Kansas  
City

Concessions	141,539	140,600	137,300
Swimming Lessons	26,564	26,900	28,000
Royalties	1,546	1,000	1,000
Advertising	17,445	18,600	15,100
Tournaments	19,182	17,400	18,000
Transfers In:			
Water Transfer	54,100	57,300	60,700
Sewer Transfer	104,100	107,300	110,700
Electric Transfer	602,448	678,100	712,100
Special Benefit Fee	50,000	50,000	50,000
Capital Improvement Reserve Transfer			400,000
Risk Management Reserve Transfer			92,924
East Santa Fe TIF District	5,000	5,000	5,000
Mowing Specials	1,263	4,000	1,500
Sale of City Property		140,000	
Interest on Idle Funds	60,675	11,000	17,500
Loss from neighborhood revitalization rebate-paid directly from county (City receives reduced revenue)			(14,951)
Loss from County Clerk including redevelopment district in total assessed valuation			(40,192)
Miscellaneous	39,440	40,000	39,930
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>8,605,641</b>	<b>8,709,600</b>	<b>6,488,681</b>
<b>Resources Available:</b>	<b>12,278,093</b>	<b>11,331,223</b>	<b>8,517,904</b>



**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
<b>Resources Available:</b>	12,278,093	11,331,223	8,517,904
<b>Expenditures:</b>			
Administration	836,149	772,700	746,500
Finance	615,982	573,600	571,200
Community Development	810,242	756,500	741,600
Public Safety	3,598,445	3,645,900	3,682,800
Public Works	1,758,015	1,620,000	1,584,700
Parks & Recreation	1,921,960	1,917,300	1,931,300
Cemetery	15,677	16,000	15,200
<b>Transfer To:</b>			
Capital Improvement Reserve	100,000	0	0
Future Projects			1,577,392
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>9,656,470</b>	<b>9,302,000</b>	<b>10,850,692</b>
Unencumbered Cash Balance Dec 31	2,621,623	2,029,223	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 13,314,712 11,912,137			Non-Appr Bal 381,422
Violation of Budget Law for 2008/2009: <u>No</u> <u>No</u>			Total Exp/Non-Appr Bal 11,232,114
Possible Cash Violation for 2008: <u>No</u>			Tax Required 2,714,210
			Del Comp Rate: 7.00% 189,995
			Amount of 2009 Ad Valorem Tax 2,904,205



City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	295,858	251,106	180,006
Receipts:			
State of Kansas Gas Tax	461,188	406,000	406,000
County Transfers Gas		0	0
Interest on Idle Funds	5,660	1,100	1,300
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>466,848</b>	<b>407,100</b>	<b>407,300</b>
<b>Resources Available:</b>	<b>762,706</b>	<b>658,206</b>	<b>587,306</b>
Expenditures:			
Capital Improvement	494,296	160,200	300,000
Street Improvement - Debt Service		300,000	150,000
Transfer to:			
Debt Service Fund	17,304	18,000	19,000
Future Projects			118,306
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>511,600</b>	<b>478,200</b>	<b>587,306</b>
Unencumbered Cash Balance Dec 31	251,106	180,006	0
2008/2009 Budget Authority Amount:	748,347	680,058	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

**Adopted Budget**

Law Enforcement Trust	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	1,003	1,008
Receipts:			
Drug Tax Distribution	995	0	0
Interest on Idle Funds	8	5	2
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,003</b>	<b>5</b>	<b>2</b>
<b>Resources Available:</b>	<b>1,003</b>	<b>1,008</b>	<b>1,010</b>
Expenditures:			
Equipment	0	0	1,010
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,010</b>
Unencumbered Cash Balance Dec 31	1,003	1,008	0
2008/2009 Budget Authority Amount:	0	0	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Parks	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	59,160	73,841	36,241
Receipts:			
Special Alcohol Tax	30,057	32,500	35,000
Interest on Idle Funds	1,230	300	300
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>31,287</b>	<b>32,800</b>	<b>35,300</b>
<b>Resources Available:</b>	<b>90,447</b>	<b>106,641</b>	<b>71,541</b>
Expenditures:			
Contractual Services	16,606	35,400	0
Transfer to:			
Park Sales Tax	0	35,000	40,000
Future Projects			31,541
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>16,606</b>	<b>70,400</b>	<b>71,541</b>
Unencumbered Cash Balance Dec 31	73,841	36,241	0

2008/2009 Budget Authority Amount: 76,032 71,860  
 Violation of Budget Law for 2008/2009: No No  
 Possible Cash Violation for 2008: No

**Adopted Budget**

Special Alcohol and Drug	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	27,012	35,717	36,417
Receipts:			
Special Alcohol Tax	30,057	32,500	36,000
Interest on Idle Funds	648	200	400
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>30,705</b>	<b>32,700</b>	<b>36,400</b>
<b>Resources Available:</b>	<b>57,717</b>	<b>68,417</b>	<b>72,817</b>
Expenditures:			
Contractual Services	22,000	32,000	35,800
Future Projects			37,017
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>22,000</b>	<b>32,000</b>	<b>72,817</b>
Unencumbered Cash Balance Dec 31	35,717	36,417	0

2008/2009 Budget Authority Amount: 42,929 69,612  
 Violation of Budget Law for 2008/2009: No No  
 Possible Cash Violation for 2008: No

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Benefit Fee	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	343,972	381,516	333,316
Receipts:			
Benefit District Fees	80,620	0	0
Interest on Idle Funds	6,924	1,800	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>87,544</b>	<b>1,800</b>	<b>3,000</b>
<b>Resources Available:</b>	<b>431,516</b>	<b>383,316</b>	<b>336,316</b>
Expenditures:			
Transfer to:			
General Fund	50,000	50,000	50,000
			286,316
Future Projects			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>336,316</b>
Unencumbered Cash Balance Dec 31	381,516	333,316	0
2008/2009 Budget Authority Amount:	328,328	397,792	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

**Adopted Budget**

Adopted Budget East Santa Fe TIF District	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	95,825	96,910	96,910
Receipts:			
Sales & Property Tax Increment	735,048	830,100	848,300
Interest on Idle Funds	1,402	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>736,450</b>	<b>831,100</b>	<b>849,300</b>
<b>Resources Available:</b>	<b>832,275</b>	<b>928,010</b>	<b>946,210</b>
Expenditures:			
Contractual - TIF Payment	730,365	826,100	941,210
Transfer to:			
General Fund	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>735,365</b>	<b>831,100</b>	<b>946,210</b>
Unencumbered Cash Balance Dec 31	96,910	96,910	0
2008/2009 Budget Authority Amount:	895,000	800,000	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>Yes</u>	
Possible Cash Violation for 2008:	<u>No</u>		

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Electric	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	1,457,817	653,562	1,849,462
Receipts:			
Charges for Services	11,683,244	13,050,600	13,728,600
Reimbursed Expenses		1,000	1,000
EMP Refund		121,000	
Interest on Idle Funds	12,394	6,000	36,000
Miscellaneous	42,617	30,800	20,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>11,738,255</b>	<b>13,209,400</b>	<b>13,785,600</b>
<b>Resources Available:</b>	<b>13,196,072</b>	<b>13,862,962</b>	<b>15,635,062</b>
Expenditures:			
Administration	523,985	580,800	734,200
Generation	7,567,453	7,904,400	8,355,800
Distribution	1,112,047	1,005,000	1,596,700
Capital Improvement	66,052	110,000	221,000
Debt Service	2,652,986	1,716,900	1,836,100
Future Projects			2,159,862
Transfers to:			
General Fund	602,448	678,100	712,100
Debt Service Fund	17,539	18,300	19,300
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>12,542,510</b>	<b>12,013,500</b>	<b>15,635,062</b>
Unencumbered Cash Balance Dec 31	653,562	1,849,462	0
2008/2009 Budget Authority Amount:	14,724,888	14,001,236	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

**Adopted Budget**

Adopted Budget Storm Water	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	-435,802	0
Receipts:			
Grants: SMAC-County	342,872	553,002	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>342,872</b>	<b>553,002</b>	<b>0</b>
<b>Resources Available:</b>	<b>342,872</b>	<b>117,200</b>	<b>0</b>
Expenditures:			
Contractual:			
Grant Project - Storm Water Facilities Study	242,852	117,200	
Grant Project - Doublegate Storm Water Improvements	535,822		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>778,674</b>	<b>117,200</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	-435,802	0	0
2008/2009 Budget Authority Amount:	300,000	300,000	
Violation of Budget Law for 2008/2009:	<u>Yes</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>Yes</u>		

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	1,914,429	1,829,324	1,142,824
Receipts:			
Charges for Services	2,864,595	3,129,500	3,305,200
Interest on Idle Funds	38,130	7,500	12,000
Miscellaneous	25,179	30,000	30,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,927,904</b>	<b>3,167,000</b>	<b>3,347,200</b>
<b>Resources Available:</b>	<b>4,842,333</b>	<b>4,996,324</b>	<b>4,490,024</b>
Expenditures:			
Administration	324,310	342,400	341,500
Water Treatment	1,116,879	1,262,400	1,332,600
Water Distribution	368,084	426,800	431,900
Capital Improvement	149,636	564,600	45,000
Future Projects			1,278,324
Transfers to:			
General Fund	54,100	57,300	60,700
Water System Development Fund	1,000,000	0	0
Sewer System Development Fund	0	1,200,000	1,000,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>3,013,009</b>	<b>3,853,500</b>	<b>4,490,024</b>
Unencumbered Cash Balance Dec 31	1,829,324	1,142,824	0
2008/2009 Budget Authority Amount:	4,639,711	4,406,229	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

**Adopted Budget**

Adopted Budget Water System Development	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	4,079,079	3,342,814	2,043,814
Receipts:			
Water System Development Charge	303,200	373,000	434,000
Transfer In:			
Water Fund	1,000,000	0	0
Interest on Idle Funds	56,767	13,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,359,967</b>	<b>386,000</b>	<b>449,000</b>
<b>Resources Available:</b>	<b>5,439,046</b>	<b>3,728,814</b>	<b>2,492,814</b>
Expenditures:			
Debt Service	1,506,238	1,632,200	1,389,000
Capital Projects	572,455	34,500	0
Future Projects			1,076,614
Transfer to:			
Debt Service Fund	17,539	18,300	27,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>2,096,232</b>	<b>1,685,000</b>	<b>2,492,814</b>
Unencumbered Cash Balance Dec 31	3,342,814	2,043,814	0
2008/2009 Budget Authority Amount:	3,650,688	4,820,279	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	1,620,683	1,158,234	573,034
Receipts:			
Charges for Service	2,432,361	2,696,500	2,912,300
Miscellaneous			
Interest on Idle Funds	26,644	3,000	6,200
Miscellaneous	1,981	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,460,986</b>	<b>2,699,500</b>	<b>2,918,500</b>
<b>Resources Available:</b>	<b>4,081,669</b>	<b>3,857,734</b>	<b>3,491,534</b>
Expenditures:			
Administration	284,580	298,000	321,200
Sewer Treatment	1,036,293	1,033,300	1,025,500
Sewer Collection	290,309	334,300	345,300
Capital Improvement	108,153	225,800	0
Future Projects			688,834
Transfer to:			
General Fund	104,100	107,300	110,700
Sewer System Development Fund	1,100,000	1,286,000	1,000,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>2,923,435</b>	<b>3,284,700</b>	<b>3,491,534</b>
Unencumbered Cash Balance Dec 31	1,158,234	573,034	0

2008/2009 Budget Authority Amount: 4,400,456 3,501,402

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

**Adopted Budget**

Sewer System Development	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	927,173	82,402	273,902
Receipts:			
Sewer System Development Charge	384,900	606,000	677,000
Transfer in:			
Sewer Fund	1,100,000	1,286,000	1,000,000
Water Fund	0	1,200,000	1,000,000
Sale of Assets:			
Interim Treatment Plant	40,000	0	0
Interest on Idle Funds	4,673	600	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,529,573</b>	<b>3,092,600</b>	<b>2,679,000</b>
<b>Resources Available:</b>	<b>2,456,746</b>	<b>3,175,002</b>	<b>2,952,902</b>
Expenditures:			
Debt Service	2,214,219	2,870,800	2,795,600
Capital Projects	142,586	12,000	0
Future Projects			111,602
Transfer to:			
Debt Service Fund	17,539	18,300	45,700
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>2,374,344</b>	<b>2,901,100</b>	<b>2,952,902</b>
Unencumbered Cash Balance Dec 31	82,402	273,902	0

2008/2009 Budget Authority Amount: 3,269,150 3,103,373

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No



City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Capital Improvement Reserve			
Unencumbered Cash Balance Jan 1	530,548	244,984	678,684
Receipts:			
Grants-CDBG	0	0	100,000
Grants - Byrne Grant (DPS radios)	0	0	35,000
Reimbursed Expense (Airport)	0	310,400	0
Transfers In:			
General Fund	100,000	0	0
Park Improvement	120,000	468,000	0
Interest on Idle Funds	5,513	2,300	300
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>225,513</b>	<b>780,700</b>	<b>135,300</b>
<b>Resources Available:</b>	<b>756,061</b>	<b>1,025,684</b>	<b>813,984</b>
Expenditures:			
Capital Improvements	511,077	347,000	390,000
Future Projects			23,984
Transfer to General Fund			400,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>511,077</b>	<b>347,000</b>	<b>813,984</b>
Unencumbered Cash Balance Dec 31	244,984	678,684	0

2008/2009 Budget Authority Amount: 1,468,242 738,348

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

**Adopted Budget**

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Risk Management			
Unencumbered Cash Balance Jan 1	114,450	107,924	92,924
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>114,450</b>	<b>107,924</b>	<b>92,924</b>
Expenditures:			
Contractual Services	6,526	15,000	0
			0
Transfer to General Fund			92,924
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>6,526</b>	<b>15,000</b>	<b>92,924</b>
Unencumbered Cash Balance Dec 31	107,924	92,924	0

2008/2009 Budget Authority Amount: 110,246 94,450

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Street Improvement	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	4,622,354	3,804,544	3,360,144
Receipts:			
Excise Tax	395,182	609,000	460,800
ARRA Grant (stimulus)			601,000
Interest on Idle Funds	78,591	18,000	31,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>473,773</b>	<b>627,000</b>	<b>1,092,800</b>
<b>Resources Available:</b>	<b>5,096,127</b>	<b>4,431,544</b>	<b>4,452,944</b>
Expenditures:			
Capital Improvements	159,199	288,800	649,000
Future Projects			2,751,844
Transfer to:			
Debt Service Fund	1,132,384	782,600	1,004,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>1,291,583</b>	<b>1,071,400</b>	<b>4,405,644</b>
Unencumbered Cash Balance Dec 31	3,804,544	3,360,144	47,300

2008/2009 Budget Authority Amount: 5,848,862 5,347,854

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

**Adopted Budget**

Adopted Budget Park Improvement	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	587,628	824,248	503,248
Receipts:			
Park Impact Fees	53,671	243,700	99,600
Special County Sales Tax	289,749	290,000	298,700
Interest on Idle Funds	13,200	3,300	4,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>356,620</b>	<b>537,000</b>	<b>403,100</b>
<b>Resources Available:</b>	<b>944,248</b>	<b>1,361,248</b>	<b>906,348</b>
Expenditures:			
Transfer to:			
Capital Improvement	120,000	468,000	0
Park Sales Tax Fund	0	390,000	450,000
Future Projects			456,348
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>120,000</b>	<b>858,000</b>	<b>906,348</b>
Unencumbered Cash Balance Dec 31	824,248	503,248	0

2008/2009 Budget Authority Amount: 703,797 1,089,328

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Park Sales Tax	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	236,510	82,080	64,780
Receipts:			
City Sales Tax (.5 cent)	812,512	804,400	804,400
Transfers In:			
Park Improvement Fund	0	390,000	450,000
Special Parks Fund	0	35,000	40,000
Interest on Idle Funds	4,971	400	800
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>817,483</b>	<b>1,229,800</b>	<b>1,295,200</b>
<b>Resources Available:</b>	<b>1,053,993</b>	<b>1,311,880</b>	<b>1,359,980</b>
Expenditures:			
Transfer to:			
Debt Service Fund (2006A & 2008B)	325,175	395,200	418,500
Debt Service (not transferred) - 2006D	646,738	711,900	839,100
Celebration Park (cash portion)	0	140,000	0
Future Projects			102,380
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>971,913</b>	<b>1,247,100</b>	<b>1,359,980</b>
Unencumbered Cash Balance Dec 31	82,080	64,780	0

2008/2009 Budget Authority Amount: 1,100,169 1,131,710

Violation of Budget Law for 2008/2009: No Yes

Possible Cash Violation for 2008: No

**Adopted Budget**

Economic Development	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	111,213	107,151	114,351
Receipts:			
Transient Guest Tax	45,573	45,500	46,900
Interest on Idle Funds	1,695	600	1,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>47,268</b>	<b>46,100</b>	<b>48,100</b>
<b>Resources Available:</b>	<b>158,481</b>	<b>153,251</b>	<b>162,451</b>
Expenditures:			
Contractual Services	51,330	38,900	42,800
Future Projects			119,651
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>51,330</b>	<b>38,900</b>	<b>162,451</b>
Unencumbered Cash Balance Dec 31	107,151	114,351	0

2008/2009 Budget Authority Amount: 155,745 155,013

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Electric Generation Rep./Repl.	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	684,533	667,865	670,865
Receipts:			
Interest on Idle Funds	12,275	3,000	9,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>12,275</b>	<b>3,000</b>	<b>9,000</b>
<b>Resources Available:</b>	<b>696,808</b>	<b>670,865</b>	<b>679,865</b>
Expenditures:			
Generator Repairs	28,943	0	100,000
Future Projects			579,865
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>28,943</b>	<b>0</b>	<b>679,865</b>
Unencumbered Cash Balance Dec 31	667,865	670,865	0
2008/2009 Budget Authority Amount:	577,066	674,433	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

**Adopted Budget**

Risk Services Internal Service	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	619,255	548,900	613,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>619,255</b>	<b>548,900</b>	<b>613,200</b>
<b>Resources Available:</b>	<b>619,255</b>	<b>548,900</b>	<b>613,200</b>
Expenditures:			
Contractual Services	617,217	545,700	611,600
Commodities	2,038	3,200	1,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>619,255</b>	<b>548,900</b>	<b>613,200</b>
Unencumbered Cash Balance Dec 31	0	0	0
2008/2009 Budget Authority Amount:	695,100	672,300	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

City of Gardner

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Information Tech Internal Serv	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	373,662	368,100	322,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>373,662</b>	<b>368,100</b>	<b>322,200</b>
<b>Resources Available:</b>	<b>373,662</b>	<b>368,100</b>	<b>322,200</b>
Expenditures:			
Personal Services	74,409	73,700	72,700
Contractual Services	204,319	195,500	193,200
Commodities	4,110	5,700	5,700
Capital Outlay	86,857	89,600	46,000
Building Maintenance Internal Services	1,954	2,400	3,000
Risk Services Internal Services	2,013	1,200	1,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>373,662</b>	<b>368,100</b>	<b>322,200</b>
Unencumbered Cash Balance Dec 31	0	0	0

2008/2009 Budget Authority Amount: 481,100 377,100  
 Violation of Budget Law for 2008/2009: No No  
 Possible Cash Violation for 2008: No

**Adopted Budget**

Building Maint. Internal Serv	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	278,224	309,000	331,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>278,224</b>	<b>309,000</b>	<b>331,600</b>
<b>Resources Available:</b>	<b>278,224</b>	<b>309,000</b>	<b>331,600</b>
Expenditures:			
Personal Services	49,946	51,400	51,000
Contractual Services	207,145	235,000	256,000
Commodities	11,391	15,000	14,700
Capital Outlay	0	0	0
Information Technology Serv. Internal	4,360	3,400	3,400
Risk Services Internal Services	5,382	4,200	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>278,224</b>	<b>309,000</b>	<b>331,600</b>
Unencumbered Cash Balance Dec 31	0	0	0

2008/2009 Budget Authority Amount: 333,100 313,500  
 Violation of Budget Law for 2008/2009: No No  
 Possible Cash Violation for 2008: No

City of Gardner

2010

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Utility Billing Internal Service	2008	2009	2010
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	636,874	623,100	624,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>636,874</b>	<b>623,100</b>	<b>624,800</b>
<b>Resources Available:</b>	<b>636,874</b>	<b>623,100</b>	<b>624,800</b>
Expenditures:			
Personal Services	404,334	384,200	383,000
Contractual Services	149,721	150,000	154,600
Commodities	17,793	14,400	14,900
Building Maintenance Internal Services	15,553	19,800	23,700
Information Technology Services Internal	28,457	38,900	27,300
Risk Services Internal Services	21,016	15,800	21,300
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>636,874</b>	<b>623,100</b>	<b>624,800</b>
Unencumbered Cash Balance Dec 31	0	0	0

2008/2009 Budget Authority Amount: 632,900 656,200  
 Violation of Budget Law for 2008/2009: Yes No  
 Possible Cash Violation for 2008: No

**Adopted Budget**

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
	2008	2009	2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0

2008/2009 Budget Authority Amount:  
 Violation of Budget Law for 2008/2009: No No  
 Possible Cash Violation for 2008: No

## NOTICE OF BUDGET HEARING

2010

The governing body of  
City of Gardnerwill meet on the 3rd day of August, 2009, at 7:00 p.m. at City Hall, 120 East Main Street, for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.Detailed budget information is available at City Hall  
and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Expenditures	Amount of 2009 Ad Valorem Tax	Estimate Tax Rate *
General	9,656,470	21.019	9,302,000	21.053	10,850,692	2,904,205	21.553
Debt Service	2,275,618	3.050	2,487,400	3.055	3,852,280	411,634	3.055
Special Highway	511,600		478,200		587,306		
Law Enforcement Trust					1,010		
Special Parks	16,606		70,400		71,541		
Special Alcohol and Drug	22,000		32,000		72,817		
Special Benefit Fee	50,000		50,000		336,316		
East Santa Fe TIF District	735,365		831,100		946,210		
Electric	12,542,510		12,013,500		15,635,062		
Storm Water	778,674		117,200				
Water	3,013,009		3,853,500		4,490,024		
Water System Development	2,096,232		1,685,000		2,492,814		
Sewer	2,923,435		3,284,700		3,491,534		
Sewer System Development	2,374,344		2,901,100		2,952,902		
Capital Improvement Reserve	511,077		347,000		813,984		
Risk Management	6,526		15,000		92,924		
Street Improvement	1,291,583		1,071,400		4,405,644		
Park Improvement	120,000		858,000		906,348		
Park Sales Tax	971,913		1,247,100		1,359,980		
Economic Development	51,330		38,900		162,451		
Electric Generation Rep./Repl.	28,943				679,865		
Risk Services Internal Service	619,255		548,900		613,200		
Information Tech Internal Serv	373,662		368,100		322,200		
Building Maint. Internal Serv	278,224		309,000		331,600		
Utility Billing Internal Service	636,874		623,100		624,800		
Totals	41,885,250	24.069	42,532,600	24.108	56,093,504	3,315,839	24.608
Less: Transfers	4,663,128		5,527,400		5,455,924		
Net Expenditure	37,222,122		37,005,200		50,637,580		
Total Tax Levied	3,185,198		3,267,579		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	132,532,643		135,771,883		134,749,808		

## Outstanding Indebtedness,

	2007	2008	2009
January 1,			
G.O. Bonds	32,885,000	28,915,000	39,530,000
Revenue Bonds	3,840,000	3,760,000	3,660,000
Other	52,270,639	53,279,185	41,344,985
Lease Purchase Principal	8,472,089	7,766,973	7,187,287
Total	97,467,728	93,721,158	91,722,272

\*Tax rates are expressed in mills

City Official Title: Finance Director





STATE OF KANSAS  
JOHNSON COUNTY, SS

DANEDRI THOMPSON, being first duly sworn, deposes and says: That she is the editor of THE GARDNER NEWS A bi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Johnson County, Kansas and that said newspaper is a bi-weekly published at least weekly, 102 times a year; has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office in Gardner, Kansas in said county as second class matter.

That the attached notice is a true copy there of and was published in the regular and entire issue of said newspaper for 1

consecutive weeks(s),  
the first publication there of being made as aforesaid on JULY 22 , 2009

with subsequent publications being made on the following dates:

EDITOR

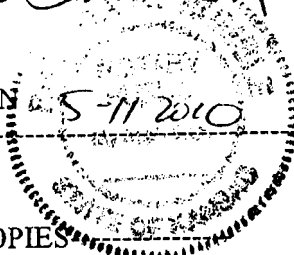
*Danedi Thompson*

SUBSCRIBED AND SWORN TO, BEFORE ME THIS JULY 22, 2009

NOTARY PUBLIC

*[Signature]*

MY COMMISSION  
EXPIRES



COST

ADDITIONAL COPIES

IN THE DISTRICT COURT OF JOHNSON, COUNTY KANSAS

The within Proof Of Publication approved

JUDGE

**2010 Neighborhood Revitalization Rebate**

Budgeted Funds for 2009	2009 Ad Valorem before Rebate	2009 Mil Rate before Rebate	Estimate 2010 NR Rebate	
General	2,904,315	21.664	14,951	***
Debt Service	411,673	3.071	2,119	***
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
TOTAL	3,315,988	24.735	17,070	

2009 Net Valuation (July 1 less NR Valuation) 134,059,695

Net Valuation Factor: 134,059.695

Neighborhood Revitalization Subj to Rebate 690,113

Neighborhood Revitalization factor 690.113

**\*\*\*NOTE: Johnson County pays rebate directly to City of Gardner taxpayers. City receives Ad Valorem tax AFTER rebate. Will show as reduction in revenue in above tax levy funds, instead of as an expenditure.**

# Public Notice

First published in The Gardner News, Friday, Aug. 21, 2009

ORDINANCE NO. 2325 AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2010 FOR THE CITY OF GARDNER, KANSAS. WHEREAS, the City of Gardner must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and WHEREAS, the cost of providing essential services to the citizens of this City continues to increase; and NOW THEREFORE, be it ordained by the Governing Body of the City of Gardner: Section One. In accordance with state law, the City of Gardner has conducted a public hearing and has prepared the proposed budget necessary to fund City services from January 1, 2010 until

December 31, 2010. Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of the City, it will be necessary to budget property tax revenues in an amount exceeding the levy in the 2009 budget. Section Three. This ordinance shall take effect after publication once in the official city newspaper. Passed and approved by the Governing Body on this 17th day of August 2009. /s/ David C. Drovetta  
David C. Drovetta, Mayor  
ATTEST: /s/ Teresa Anderson  
Teresa Anderson, City Clerk  
(SEAL)

**ORDINANCE NO. 2325**

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2010 FOR THE CITY OF GARDNER, KANSAS.

WHEREAS, the City of Gardner must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this City continues to increase; and


NOW THEREFORE, be it ordained by the Governing Body of the City of Gardner:

Section One. In accordance with state law, the City of Gardner has conducted a public hearing and has prepared the proposed budget necessary to fund City services from January 1, 2010 until December 31, 2010.

Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of the City, it will be necessary to budget property tax revenues in an amount exceeding the levy in the 2009 budget.

Section Three. This ordinance shall take effect after publication once in the official city newspaper.

Passed and approved by the Governing Body on this 17th day of August 2009.

  
David C. Drovetta, Mayor

ATTEST:

  
Teresa Anderson, City Clerk

(SEAL)

STATE OF KANSAS  
JOHNSON COUNTY, SS

CORBIN CRABLE, being first duly sworn, deposes and says: That he is the editor of THE GARDNER NEWS A bi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Johnson County, Kansas and that said newspaper is a bi-weekly published at least weekly, 102 times a year; has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office in Gardner, Kansas in said county as second class matter.

That the attached notice is a true copy there of and was published in the regular and entire issue of said newspaper for 1

consecutive weeks(s),

the first publication there of being made as aforesaid on AUGUST 21, 2009

with subsequent publications being made on the following dates:

EDITOR Corbin Crable

SUBSCRIBED AND SWORN TO, BEFORE ME THIS :August 21, 2009

NOTARY PUBLIC Don Kuhn

MY COMMISSION  
EXPIRES

5-11-2010

COST

ADDITIONAL COPIES

IN THE DISTRICT COURT OF JOHNSON, COUNTY KANSAS

The within Proof Of Publication approved

JUDGE